Sales Tax - Reactivated Account Number

Can a closed sales tax account be reactivated under the same account number?

If a business was closed or inactive for a period of 12 months or more the sales tax account is closed. An account under the same sales tax account number can be reactivated only under certain circumstances:

- 1. There must have been no change in ownership (example: the business is under the name of a new owner and not the previous owner of the business).
- 2. There must have been no change in ownership status (example: a partnership to a sole proprietor).
- 3. All sales tax returns and tax owed, if any, must be filed prior to requesting reactivation of the account.
- 4. Any penalty and interest owed must be paid on returns not filed -- all sales tax debts relative to the account must be satisfied.
- 5. If there was no sales tax owed, then "zero" returns must be filed for the time the business was opened but had no taxable sales. See "Zero Filing" to learn more about filing zero returns online.
- 6. If the business has a new trade name then you must file for a new trade name "See "Trade Names."

If a business has been closed 3 years or longer it cannot be reactivated. If this is the case then the business must apply for a new sales tax account number by filing a "Colorado Business Registration" Form CR 0100 and pay all applicable fees and the sales tax deposit.

You may request reactivating the sales tax account number by emailing the Department of Revenue at www.taxcolorado.com under "Contact Us" or send a written request with the applicable license fees to:

Colorado Department of Revenue 1375 Sherman St. Denver, CO 80261

For fee information see "License Fees"